

# City of Upland



Financial Update  
September 30, 2019  
Fiscal Year 2019-2020

## 2019-2020 SUMMARY OF CHANGES IN GENERAL FUND BALANCE

Fund Balance at 07/01/18*		\$ 14,171,409
*Fiscal 2017-2018 Audited Balance - Fiscal 2018-2019 audit in progress		
Revenues	\$ 3,859,821	
Expenditures	<u>(8,481,331)</u>	
YTD Revenues over (under) expenditures		(4,621,510)
Fund Balance Designations		(8,607,482)
Estimated Fund Balance at 09/30/19		<u>\$ 942,418</u>

**City of Upland**  
**General Fund Major Revenue Trends**  
**For the Month Ended September 30, 2019**

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<u>Major Revenue Accounts</u>	<u>Fiscal Year Actuals (Totals)</u>		<u>Budget</u>	<u>Year-to-Date</u>	<u>Realized</u>
	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2019-20</u>	
Property Tax	\$ 14,826,546	\$ 15,729,194	\$ 16,914,910	\$ -	0.0%
Sales & Use Tax	12,808,924	12,231,153	14,412,470	1,324,289	9.2%
Business License Tax	1,036,158	876,302	965,000	229,707	23.8%
Other Taxes	801,575	662,438	750,530	65,338	8.7%
Franchise Tax	1,048,487	1,065,850	1,230,000	-	0.0%
Licenses & Permits	2,229,555	2,207,089	2,639,190	825,584	31.3%
Revenue from Other Governments	414,401	65,982	60,570	-	0.0%
Charges for Services	2,657,170	2,827,316	2,229,650	534,983	24.0%
Fines & Forfeitures	694,978	813,045	748,220	113,271	15.1%
Use of Money & Property	1,345,908	2,471,958	876,840	225,638	25.7%
Other Revenue	2,284,164	2,294,299	2,083,800	541,011	26.0%
Transfers In	-	724,123	-	-	100.0%
<b>Total General Fund Revenues</b>	<b>\$ 40,147,863</b>	<b>\$ 41,968,749</b>	<b>\$ 42,911,180</b>	<b>\$ 3,859,821</b>	<b>9.0%</b>

**City of Upland**  
**General Fund Expenditures by Department**  
**For the Month Ended September 30, 2019**

<b>Department Name</b>	<b>Annual Budget</b>	<b>YTD Expend.</b>	<b>YTD Encumb</b>	<b>Available Budget</b>	<b>Percent Utilized</b>
General Government	\$ 3,739,090	\$ 921,667	\$ 68,808	\$ 2,748,616	24.6%
Administrative Services	5,412,970	821,495	1,772,586	2,818,889	15.2%
Development Services	1,740,270	332,087	354,366	1,053,817	19.1%
Police	22,657,380	4,619,586	542,336	17,495,458	20.4%
Fire	19,140	50,412	53,508	(84,781)	263.4%
Community Services	1,731,220	412,251	231,839	1,087,130	23.8%
Public Works	6,811,630	1,323,833	1,402,112	4,085,685	19.4%
Transfers Out	1,112,800	-	-	1,112,800	0.0%
<b>General Fund</b>	<b>\$ 43,224,500</b>	<b>\$ 8,481,331</b>	<b>\$ 4,425,555</b>	<b>\$ 30,317,614</b>	<b>19.6%</b>

**City of Upland**  
**Statement of Revenues & Expenditures by Fund**  
**For the Month End September 30, 2019**

						% of Year	25%
			Current Year Activity				
<u>Fund Title</u>	<u>Fund No.</u>	<u>Budgeted Revenue</u>	<u>YTD Revenues</u>	<u>% Realized</u>	<u>Budgeted Expenditures</u>	<u>YTD Expenditures</u>	<u>% Expended</u>
General Fund	101	42,911,180	\$ 3,859,821	9.0%	43,224,500	8,481,331	19.6%
Housing Fund	201	4,165,000	606,548	14.6%	4,105,240	468,297	11.4%
Public Safety Augmentation Fund	203	1,002,140	174,848	17.4%	1,002,140	250,134	25.0%
Gas Tax Fund	204	3,336,710	379,199	11.4%	8,924,110	66,805	0.7%
Measure I	205	1,366,800	220,829	16.2%	6,059,150	7,395	0.1%
HOME	208	231,000	(1,519)	-0.7%	205,000	-	0.0%
Community Development Block Grant	209	638,560	-	0.0%	1,025,714	72,904	7.1%
Parking Improvement District Area	210	55,500	21,697	39.1%	204,200	2,290	1.1%
Air Quality Management District	211	260,000	(450)	-0.2%	355,210	142,399	40.1%
Homeland Security Grants - PD	214	22,940	-	0.0%	22,940	-	0.0%
Proposition 30	215	1,900	(330)	0.0%	140,000	-	0.0%
COPS	216	123,000	(1,499)	-1.2%	626,870	-	0.0%
Other Grants	217	-	32,811	0.0%	-	245	0.0%
Office of Traffic Safety Grants	218	-	-	0.0%	-	46,814	0.0%
JAG Grant	219	-	-	0.0%	-	-	0.0%
Asset Forfeiture-Fed DOJ	220	-	(1,126)	0.0%	-	-	0.0%
Cal HOME	222	54,000	(896)	-1.7%	210,000	-	0.0%
Asset Forfeiture-Fed Treas	223	-	(20)	0.0%	-	-	0.0%
Asset Forfeiture-State	224	-	(394)	0.0%	-	1,000	0.0%
BSCC Budget Acct	225	-	(178)	0.0%	-	-	0.0%
General Development	420	434,300	132,758	30.6%	54,850	202	0.4%
Park Acquisition & Development	421	1,651,000	359,561	21.8%	178,400	17,613	9.9%
Storm Drain Development	422	820,960	240,946	29.3%	655,420	4,650	0.7%
Street & Traffic Facility Development	423	738,000	164,268	22.3%	1,629,520	-	0.0%
General Capital Projects	425	1,112,800	-	0.0%	1,163,930	680	0.0%
Street & Alley Repairs - Burrtec	426	216,000	15,636	7.2%	776,750	1,662	0.2%
ERG Effic Capital Improved	427	-	551	0.0%	275,120	30	0.0%
Water Utility	640	29,353,500	8,271,594	28.2%	41,491,190	4,117,068	9.9%
Solid Waste Utility	641	13,717,240	2,969,341	21.6%	13,366,560	1,217,818	9.1%
Sewer Utility	645	10,232,280	2,674,669	26.1%	12,754,150	443,720	3.5%
Fire Worker's Comp	750	-	(1,017)	0.0%	-	-	0.0%
Self-Funded Liability	751	4,177,530	1,045,371	25.0%	4,177,530	2,079,663	49.8%
Fleet Management	752	1,163,420	290,577	25.0%	1,433,070	398,754	27.8%
Information Systems	753	1,724,560	395,757	22.9%	1,677,510	368,957	22.0%
Building Maint & Operations	754	1,078,670	267,180	24.8%	1,156,300	148,090	12.8%
Successor Agency	805	3,366,250	1,589	0.0%	3,323,870	527,392	15.9%
		<b>123,955,240</b>	<b>\$ 22,118,118</b>	<b>17.84%</b>	<b>150,219,244</b>	<b>18,865,912</b>	<b>12.56%</b>